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## DIGEST

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Crowe

SB No. 69

Present constitution provides a "special assessment level" "freezing" the assessment value of the homestead of the following people (and certain of their spouses - if they are below the qualifying income level) at the value of the homestead in the first year that such person "qualifies for and receives" the special assessment level:

1. People who are 65 or older.
2. People who have a service-connected disability rating of 50% or more by the U.S. Department of Veterans Affairs.
3. Members of the U.S. armed forces or the Louisiana National Guard who owned and last occupied the homestead who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding 90 days.
4. Any person "permanently totally disabled" as determined by a final non-appealable judgment.

Proposed law specifically authorizes a person to receive a credit or refund if he applies for the special assessment level in a tax year after the first tax year he first qualifies for it, according to the following:

1. The amount of the refund or credit is the difference between the amount of property tax paid for the year in which the person was first eligible for the special assessment level and the amount that would have been paid if the person had applied for and received the special assessment level in such year; but he must certify to the assessor of the parish that his adjusted gross income for that year or years satisfied the income requirement in the La. Constitution (now at \$64,655 for the 2009 Tax Year). The calculation of the refund or credit in subsequent years shall be made in a similar manner.
2. The person receives a credit against present and future property tax unless he will not get full reimbursement because the person's ownership of the property will end because of sale of the property or the death of the last person eligible for the special level, or because conditions for the special assessment level end. In that case, the person may receive a refund.

Proposed law is only "available" to the person for the three years immediately preceding the year in which the person applied for and received the special assessment level.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1712)

## Summary of Amendments Adopted by Senate

### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill.

1. Eliminates the "option" of the taxpayer receiving a refund or a credit, and requires the taxpayer to receive a credit, unless he is not fully reimbursed because the right to the special assessment level ends because of a sale of the property, death, or because conditions for the special assessment level end, in which case he receives a refund for the balance.
2. The credit is only "available" to the person for the three years immediately preceding the year in which the person applied for and received the special assessment level.

### Senate Floor Amendments to engrossed bill.

1. Technical amendments.

## Summary of Amendments Adopted by House

### Committee Amendments Proposed by House Committee on Ways and Means to the reengrossed bill.

1. Adds provision for the calculation of a refund or credit in a year subsequent to the first year a refund or credit is due under the provisions of proposed law.